

**Bureau of Customs and Border Protection, DHS, Treasury**

**§ 10.8**

shooks and staves, of corroboration that the records of exportation do not conflict materially with such a claim, the exemption may be allowed. If the claim for an exemption is disallowed in full or in part, the importer may file a request within 15 days of the date of the port director's notice to him of any disallowance, for referral of the question to the Commissioner of Customs for review.

[T.D. 87-75, 52 FR 20066, May 29, 1987, as amended by T.D. 98-52, 63 FR 29954, June 2, 1998]

**§ 10.7 Substantial containers or holders.**

(a) Substantial containers or holders, which are products of the United States, which are of the usual and ordinary types used in the shipment or transportation of goods, which are reusable for such purposes, and which are imported containing or holding merchandise, shall be entered under the general regulations governing the free entry of domestic products exported and returned. When such containers or holders are imported not containing or holding merchandise they may be admitted without entry if readily identifiable as products of the United States.

(b) Substantial containers or holders, which are of foreign production and previously imported duty paid, which are of the usual or ordinary types used in the shipment or transportation of goods, which are reusable for such purpose, and which are imported containing or holding merchandise, shall be exempt from duty if (1) exported in accordance with the regulations contained in § 10.5 (d) and (e), and (2) there is filed in connection with the entry a certificate of the foreign shipper in the form prescribed by paragraph (c) of this section.

(c) The certificate to be furnished by the foreign shipper for the use of the director of the port of entry shall be in the following form:

I, \_\_\_\_\_, of \_\_\_\_\_, do hereby certify that to the best of my knowledge and belief the substantial containers and holders mentioned in (the annexed invoice) (invoice No. \_\_\_\_\_ of \_\_\_\_\_, 19\_\_\_\_) \* are of the manufacture of \_\_\_\_\_ and were exported from the United States at the port of \_\_\_\_\_, per S.S. \_\_\_\_\_

\_\_\_\_\_ on \_\_\_\_\_, 19\_\_\_\_, and that the same are being returned to the United States (empty) filled with \_\_\_\_\_ (holdings \_\_\_\_\_).\*

Shipper

(d) The port director, after verification of the foreign shipper's certificate with the records of the director of the port of exportation in this country, shall allow free entry to the extent the basis for such allowance is verified. The procedure in the last two sentences of § 10.6 shall be applicable.

(e) If claim for exemption from duty for such containers or holders of foreign production previously imported duty paid is made at the time of entry, the certificate of the foreign shipper may be accepted if produced at any time prior to the liquidation of the entry.

(f) When such containers or holders of foreign production previously imported duty paid are reimported empty, they may be admitted without entry if readily identifiable as having been previously imported duty paid.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 82-145, 47 FR 35475, Aug. 16, 1982; T.D. 86-118, 51 FR 22515, June 20, 1986; T.D. 97-82, 62 FR 51769, Oct. 3, 1997]

**§ 10.8 Articles exported for repairs or alterations.**

(a) Except as otherwise provided for in this section and except in the case of goods covered by § 181.64 of this chapter, the following documents shall be filed in connection with the entry of articles which are returned after having been exported for repairs or alterations and which are claimed to be subject to duty only on the value of the repairs or alterations performed abroad under subheading 9802.00.40 or 9802.00.50, Harmonized Tariff Schedule of the United States (HTSUS):

(1) A declaration from the person who performed such repairs or alterations, in substantially the following form:

I, \_\_\_\_\_, declare that the articles herein specified are the articles which, in the condition in which they were exported from the United States, were received by me (us) on \_\_\_\_\_, 19\_\_\_\_, from \_\_\_\_\_ (name and address of owner or exporter in the United States); that \_\_\_\_\_

\* Cross out inapplicable words.